

EXHIBIT C

From: [Brian Rosenthal](#)
To: nzatzkin@miiipartners.com
Subject: RE: Updated Proration Schedule
Date: Wednesday, February 20, 2019 4:15:12 PM

Noah,

Thanks for following up. I caught up with Ryan today and think we are in good shape on the file with a few minor discrepancies to locations (but they are only a few and not material and can always be dealt with on the next reconciliation – won't hold up getting to payment on Friday.

As for the RE taxes file, just received that today and its more complicated. That is not something that we can get our arms around this week given the complexity of figuring out the amount of accrued & unpaid taxes relating to pre-close period vs the cap, etc., but we are working through it.

Brian

Brian Rosenthal | Transaction Advisory Services

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From: Noah Zatzkin [mailto:nzatzkin@miiipartners.com]
Sent: Wednesday, February 20, 2019 3:04 PM
To: Brian Rosenthal <Brian.Rosenthal@ey.com>
Subject: RE: Updated Proration Schedule

Hi Brian, just following up whenever you get a chance. Thanks!

Noah Zatzkin

M-III Partners, LP

130 West 42nd Street, 17th Floor

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nzatzkin@miiipartners.com

m: (646)241-3946

o: (212)430-2053

From: Noah Zatzkin <nzatzkin@miiipartners.com>
Sent: Wednesday, February 20, 2019 12:20 PM
To: Brian Rosenthal <brian.rosenthal@ey.com>
Subject: Re: Updated Proration Schedule

Hi Brian,

Were you able to schedule some time with Ryan? Just wanted to make sure the process was moving along as planned.

Thanks much,
Noah

Noah Zatzkin
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From: Brian Rosenthal <brian.rosenthal@ey.com>
Sent: Tuesday, February 19, 2019 6:49 PM
To: Noah Zatzkin; Andrew D Hede
Cc: Mohsin Meghji; Brian Griffith; Chris Good; Elliot Poindexter; William Gallagher; Morrie, Michael; Duran, Ryan; Borden, Jane; Bond, W. Michael
Subject: RE: Updated Proration Schedule

Ryan,

I caught up with Noah earlier today and he walked me through the RE proration schedule. Do you have a few minutes tomorrow to meet with me to discuss the source data? Shouldn't take longer than 30 minutes. This should be the last step needed for us to sign off on the schedule for the 2/21 payment.

I'm generally free tomorrow between 11 – 4 pm CST.

Thanks,

Brian

Brian Rosenthal | Transaction Advisory Services

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From: Noah Zatzkin [<mailto:nzatzkin@miiipartners.com>]
Sent: Tuesday, February 19, 2019 12:06 PM
To: Brian Rosenthal <Brian.Rosenthal@ey.com>; Andrew D Hede <Andrew.Hede@ey.com>
Cc: Mohsin Meghji <mmeghji@miiipartners.com>; Brian Griffith <bgriffith@miiipartners.com>; Chris Good <cgood@miiipartners.com>; Elliot Poindexter <Elliot.Poindexter@ey.com>; William Gallagher <wgallagher@miiipartners.com>; Morrie, Michael <Michael.Morrie@searshc.com>; Duran, Ryan <Ryan.Duran@searshc.com>; Borden, Jane <Jane.Borden@searshc.com>; Bond, W. Michael <michael.bond@weil.com>

Subject: RE: Updated Proration Schedule

Please call my office line. Thanks

Noah Zatzkin

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From: Brian Rosenthal <Brian.Rosenthal@ey.com>

Sent: Tuesday, February 19, 2019 11:02 AM

To: Noah Zatzkin <nzatzkin@miiipartners.com>; Andrew D Hede <Andrew.Hede@ey.com>

Cc: Mohsin Meghji <mmeghji@miiipartners.com>; Brian Griffith <bgriffith@miiipartners.com>; Chris Good <cgood@miiipartners.com>; Elliot Poindexter <Elliot.Poindexter@ey.com>; William Gallagher <wgallagher@miiipartners.com>; Morrie, Michael <Michael.Morrie@searshc.com>; Duran, Ryan <Ryan.Duran@searshc.com>; Borden, Jane <Jane.Borden@searshc.com>; Bond, W. Michael <michael.bond@weil.com>

Subject: RE: Updated Proration Schedule

Noah,

That works for me. Agree – let's talk through it and then I can follow up with Company as needed.

Should I call your mobile or office?

Thanks,

Brian

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Office: +1 404 541 8624 | Mobile: +1 704 258 7701 | brian.rosenthal@ey.com

From: Noah Zatzkin [<mailto:nzatzkin@miiipartners.com>]

Sent: Tuesday, February 19, 2019 11:54 AM

To: Brian Rosenthal <Brian.Rosenthal@ey.com>; Andrew D Hede <Andrew.Hede@ey.com>

Cc: Mohsin Meghji <mmeghji@miiipartners.com>; Brian Griffith <bgriffith@miiipartners.com>; Chris Good <cgood@miiipartners.com>; Elliot Poindexter <Elliot.Poindexter@ey.com>; William Gallagher <wgallagher@miiipartners.com>; Morrie, Michael <Michael.Morrie@searshc.com>; Duran, Ryan <Ryan.Duran@searshc.com>; Borden, Jane <Jane.Borden@searshc.com>; Bond, W. Michael

<michael.bond@weil.com>

Subject: RE: Updated Proration Schedule

Brian,

I am available to discuss the schedule at 11:30 CT if that works for you. I've included Mike Morrie and Ryan Duran from the Company who completed the analysis. To the extent you have additional questions after we discuss it would be best to reach out to them.

Thanks,

Noah

Noah Zatzkin

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From: Brian Rosenthal <Brian.Rosenthal@ey.com>

Sent: Tuesday, February 19, 2019 10:40 AM

To: Mohsin Meghji <mmeghji@miiipartners.com>; Andrew D Hede <Andrew.Hede@ey.com>

Cc: Brian Griffith <bgriffith@miiipartners.com>; Noah Zatzkin <nzatzkin@miiipartners.com>; Chris Good <cgood@miiipartners.com>; Elliot Poindexter <Elliot.Poindexter@ey.com>

Subject: RE: Updated Proration Schedule

Noah,

Would helpful if we can do a call today to walk through the file. It should not take long. Please let me know your availability.

Generally available with exception of 2 – 3:30 PM CT.

Thanks,

Brian

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